



# ATTENTION SALES TAX PERMIT HOLDERS

A change to Iowa law (Iowa Code 455D.13) may impact your retail and business operations. IF your business sells oil filters or if your business generates or collects used oil filters, this impacts you.

**The changes became effective on FEBRUARY 4, 2009.**

#### **IF YOUR BUSINESS SELLS OIL FILTERS:**

- You must accept used oil filters from your customers following regulations found in IAC Chapter 119  
OR
- You must post a department-provided sign informing customers of at least one used oil filter collection site located within the county. If there is more than one collection site located in the county, then the nearest used oil filter collection location shall be listed.

#### **IF YOUR BUSINESS GENERATES OR COLLECTS USED OIL FILTERS:**

- A business that generates used oil filters or accepts used oil filters shall not dispose of the used oil filters in a sanitary landfill and shall source separate and recycle the used oil filters.
- Your used oil filter transporter will provide you with information on how the filters should be prepared.

For a used oil filter collection site list, transporters/processors list, retailer signs and the Iowa Administrative Code revisions, visit  
**[www.iowadnr.gov/waste/hhm/hhmretailers.html](http://www.iowadnr.gov/waste/hhm/hhmretailers.html)**.



**For additional information, contact Kathleen Hennings at  
[kathleen.hennings@dnr.iowa.gov](mailto:kathleen.hennings@dnr.iowa.gov) or 515-281-5859.**